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10/605,176

In the Claims

1-53. (canceled)

54. (currently amended) A device to tow a vehicle comprising:

having a base comprising of a longitudinally extending main support beam and a rack support base attached to said main support beam wheel-axis support,

a pair plurality of wheels on opposite sides of and connected to said rack support base having an axis of rotation at right angles to said main support beam, said axis of rotation being located between front and rear ends of said base,

a hitch mounted on a forward end of said main support beam extending from the front end of said base for attachment to a towing vehicle,

a plurality of racks connected to said base, and

a movable vehicle locator swivel plate mounted on an upper side of and adjacent the rear end of attached to said base to the rear of said axis of rotation where said for supporting two wheels of a vehicle being towed,

said movable locator swivel plate pivoting around pivots on a vertical axis being a point of rotation for said vehicle being towed as said towing vehicle moves through a radius of a turn, and

means for adjusting said movable locator swivel plate along a longitudinal axis of said base to adjust loads on said hitch plane and can be positioned to balance the load where the vehicle that is towed is attached to the movable locator swivel plate, where said racks are movable on said base and attached to said base and with said device having a plurality of ramps.

55. (currently amended) A towing device as in claim 54 having one or more racks mounted on an upper surface of said base between said hitch and said wheels to support an additional vehicle whereby said swivel plate is adjusted to compensate for an added load on said hitch by said additional vehicle where items can be placed on the racks.

Stidd
10/605,176

56. (currently amended) A towing device as in claim 55 where said racks are adjustable can be positioned on said base so the spacing between said racks is such that a golf cart could be supported on the racks.

57. (canceled)

58. (currently amended) A towing device as in claim 55 where a single rack is centered on said base between said hitch and said wheels where an item can be stored on said base.

59. (currently amended) A towing device as in claim 54 where said vertical axis is formed by a movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle locator swivel plate and a nut is attached to said pivot bolt.

60. (currently amended) A towing device as in claim 59 54 where said adjusting means comprises said base having a plurality of spaced openings along the longitudinal axis of said base whereby said pivot bolt is movable between said openings thereby shifting said swivel plate longitudinally to balance said loads on said hitch racks have two elongated lips and a wheel block at one of the short ends with an open end opposite said wheel block.

61. (currently amended) A method of towing two vehicles a vehicle comprising the steps of:

using a device that has a base, a plurality of wheels connected to said base, a plurality of racks on and connected to said base having said racks movable and attaching said racks to said base,

placing one vehicle on said racks, and

placing two wheels of a second vehicle on having a movable vehicle locator swivel plate located on said base behind said wheels adjacent a rear end of said base where said movable vehicle locator swivel plate pivots in a vertical plane on a pivot bolt attached to the bottom of said movable vehicle locator swivel plate, attaching said movable vehicle locator swivel plate to said base; and

Stidd
10/605,176

positioning repositioning said movable vehicle locator swivel plate along a longitudinal axis for better load balance of said device.

62-68. (canceled)